LAW OFFICES OF LOUIS E. GITOMER

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August 13, 2010

Ms Cynthia T. Brown Chief of the Section of Administration, Office of Proceedings Surface Transportation Board 395 E Street, S W Washington, D. C 20423 RECORDATION NO. 29422-FREE

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Dear Ms. Brown

SURFACE TRANSPORTATION BOARD

I have enclosed for efiling the document described below, to be recorded pursuant to 49 U S.C § 11301.

The document is a Memorandum of Assignment of Subleases, a secondary document, dated as of August 11, 2010. The primary document to which this is connected is recorded under a new Recordation No. We request that this document be recorded under suffix "A" to the new Recordation No.

The names and addresses of the parties to the Memorandum of Assignment of Subleases are:

Lesso1.

Banc of America Leasing & Capital, LLC 2059 Northlake Parkway, 4 South Tucker, GA 30084

Lessee

American Railcar Leasing LLC 620 North Second Street St. Charles, MO 63301

A description of the equipment covered by the Memorandum of Assignment of Subleases consists of 14 railcars numbered SHPX 464743-464756, inclusive.

A fee of \$41.00 is enclosed. Please return one copy by email to

Louis E. Gitomer 600 Baltimore Avenue, Suite 301 Towson, MD 21204 Lou Gitomer@verizon net Ms. Cynthia T Brown August 13, 2010 Page 2

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Subleases between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4 South, Tucker, GA 30084, and American Railcar Leasing LLC, 620 North Second Street, St. Charles, MO 63301, covering 14 railcars numbered SHPX 464743-464756, inclusive

Enclosure

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

between

AMERICAN RAILCAR LEASING LLC, as Lessee

and

BANC OF AMERICA LEASING & CAPITAL, LLC, as Lessor

FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO 49 U S C \$11301

on August ____, 2010 at _____ m

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

THIS MEMORANDUM OF ASSIGNMENT OF SUBLEASES is effective as of August 11, 2010, by and between AMERICAN RAILCAR LEASING LLC ("Lessee") and BANC OF AMERICA LEASING & CAPITAL, LLC, ("Lesson"), with reference to the following.

Lessee, as lessee, Lessor, as lessor, are parties to that certain Subleasing Consent and Amendment dated as of June 30, 2010 (as amended, the "Subleasing Consent and Amendment") whereby Lessee has pledged, assigned, transferred and granted to Lessor, a continuing, first priority security interest in any and all Lease Agreements (as defined in the Subleasing Consent and Amendment) of the railcars described in Exhibit A hereto (the "Units"), together with all proceeds thereof, including proceeds in the form of goods, accounts, chattel paper, documents, instruments, general intangibles, investment property, deposit accounts, letter of credit rights and supporting obligations, and all books and records solely regarding the leasing or subleasing of the Units under the Agreement, the Schedules thereto and the Lease Agreements (each as defined in the Subleasing Consent and Amendment).

[signatures appear on next page]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Subleases to be executed as of the date first above written.

Banc of America Leasing & Capital, LLC	American Railcar Leasing LLC	
By: Name Gail C. Beall Title Vice President	By. /// Carl // Col. Name: Umesh Choksi Title CFO & Treasurer	

STATE OF MISSOURI)
) SS.
COUNTY OF ST. CHARLES)
Notary Public of the State of Miss known, who being by me duly swo the SVP, Chief Financial Officer an said instrument was signed on the d	s day of August, 2010, before me, the undersigned, a souri, personally appeared Umesh Choksi, to me personally orn, says that he resides at St. Louis County, Missouri and is ad Treasurer of AMERICAN RAILCAR LEASING LLC, that late hercof on behalf of said limited liability company; and he I the foregoing instrument was the free act and deed of said
AS WITNESS my hand and a	notarial seal.
) inc Collins
	Notary Public
	NANCY COLLINS Notary Public - Notary Seal
My commission expires:	State of Missouri Commissioned for St Charles County
	L My Commission Exhibs Allous U. 2014 I
	Commission Number 08499131

STATE OF COUNTY OF DIVING TO WIT.

Hanters

[Notarial Seal]

My commission expires

VIVIAN HAMXINS NOTARY PUBLIC Dekalb County - State of Georgia

My Comm. Expires Oct 20, 2012

EXHIBIT A DESCRIPTION OF UNITS

<u>Lessee</u>		Contract		
Code	<u>Lessee</u>	Number	<u>Mark</u>	<u>Number</u>
1534	Sunoco, Inc	82870010	SHPX	464743
1534	Sunoco, Inc.	82870010	SHPX	464744
1534	Sunoco, Inc	82870010	SHPX	464745
1534	Sunoco, Inc.	82870010	SHPX	464746
1534	Sunoco, Inc.	82870010	SHPX	464747
1534	Sunoco, Inc	82870010	SHPX	464748
1534	Sunoco, Inc.	82870010	SHPX	464749
1534	Sunoco, Inc.	82870010	SHPX	464750
1534	Sunoco, Inc	82870010	SHPX	464751
1534	Sunoco, Inc.	82870010	SHPX	464752
1534	Sunoco, Inc.	82870010	SHPX	464753
1534	Sunoco, Inc	82870010	SHPX	464754
1534	Sunoco, Inc.	82870010	SHPX	464755
1534	Sunoco, Inc.	82870010	SHPX	464756
Total Number of Railcars: 14				